

## IN THE CLAIMS

Listing of current claims:

1. (Currently Amended) A method comprising:  
forming a layer of variable density porous silicon on a top surface of a silicon substrate;  
depositing a layer of silicon on the layer of variable density porous silicon;  
forming a device layer of an integrated circuit device within the layer of silicon;  
bonding a temporary support layer to the device layer;  
splitting the variable density porous silicon layer;  
removing any portion of the variable density porous silicon layer from the silicon layer;  
and  
removing the temporary support layer from the device layer.
2. (Original) The method of claim 1 further comprising:  
packaging the device layer using standard integrated circuit packaging; and  
bonding the thin device layer to an integrated heat spreader.
3. (Original) The method of claim 1 wherein the silicon layer is approximately 10 - 50 microns thick and the device layer is approximately 0.1 – 1 micron thick.
4. (Currently Amended) The method of claim 1 wherein the layer of variable density porous silicon is formed using an anodization process.

5. (Original) The method of claim 1 wherein the support layer is bonded to the device layer using adhesive.

6. (Original) The method of claim 1 wherein the support layer is plastic.

7. (Currently Amended) The method of claim 1 wherein polishing is used to remove any portion of the variable density porous silicon layer from the silicon layer.

8-27 (Cancelled)